Premier Energy and Infrastructure Limited



Regd. Office : Tangy Apartments, "A" Block, New No.6/1, Old No.34/1, Dr. P.V. Cherian Cresent Road, Egmore, Chennai - 600 008.

February 10, 2025

To,

Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001

Scrip Code: 533100

Dear Sir/Madam,

Sub: Integrated Filing (Financials) for the quarter ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter/period ended December 31, 2024.

This is for your information and record.

Thanking you,

Yours Faithfully, For Premier Energy and Infrastructure Limited

A V Ramalingam Company Secretary and Compliance officer

Encl: As above

PREMIER ENERGY AND INFRASTRUCTURE LIMITED

.

CIN: L45201TN1998PLC015521 Regd Office: Ground Floor, Tangy Apartments, 34 / 6 Dr P V Cherian Road, Egmore, Chennai 600 008 Phone No. 044 - 28270041 email id: premierinfra@gmail.com

Statement of Standalone Unaudited Financial Results for the Quarter ended 31st December, 2024

No Particulars 31.12.24 30.02.24 30.12.24 30.25 10.12 10.1				Quarter ende	đ	Year	Year to date			
Income from Operations -	S No	Particulars		1.12.24 30.09.24 31.12.23 31.12.24 31.12.23			31.12.23	Previous Yea 31.03.24		
a) Net State / Income from Operations - - - - - - - - 495.00 698.33 33.35 - 147.26 495.20 691. b) Other Income from Operations (nch) - - - - - 326.57 326.77 <td< td=""><td>_</td><td></td><td>Unaudited</td><td>Unaudited</td><td>Unaudited</td><td>Unaudited</td><td>Unaudited</td><td>Audited</td></td<>	_		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
a) Net State / Income from Operations - - - - - - - - 495.00 698.33 33.35 - 147.26 495.20 691. b) Other Income from Operations (nch) - - - - - 326.57 326.77 <td< td=""><td>1</td><td>Income from Operations</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	1	Income from Operations								
b) Other Income 88.33 33.36 147.26 126.00 2 Expenses 90.2017 88.33 33.36 - 147.26 992.89 901. 3 Cut of miterial censumed - - - - 326.677 3326. b) Purchase of Stock-In-trade -	•									
Teal Income from Operations (net) B8.33 D33.6 - 147.26 0.900 001 Bepress a) Carl of materials consumed -			00.22	-			The second s	498.00		
2 Expenses 1.0 Cot of materials consumed 1.0								3,34		
a) Cont of materials cansumed b) Purchase of Stocks-in-rade c) Changes in inventories of Stocks in trade c) Changes in inventories of Stocks in trade c) Stocks in trade c) Changes in inventories of Stocks in trade c) Stocks in tr	2		00,00	33.30		147.26	499.80	501.34		
b) Purchase of Stack-In-rade c) Changes in Inventors of Stack-In-rade in Inventors of Stack-In-rade in Inventors of Stack-In-rade in Inventors of Stack-In-radie in Inventors of Stack-In-rade in Inventors of Stack-In-radie Inventors of Stack-In-r					· · · · ·		226 88	20/ 00		
c) Changes in inventories of Stock in rade. -						•	320.77	326.77		
d) Employee bencht expense 4.71 3.99 3.99 12.69 11.97 16.7 o) Deprection and amortization expense 16.43 0.01 - 16.49 - 0.0 0) Other Expenses 101.43 100.75 25.77 133.53 61.53 113.7 Total Expenses 101.43 100.75 25.77 105.45 99.53 44.1 Extensordinary items -						iners.				
a) Depreciation and amoritation expense 1 <td></td> <td></td> <td>471</td> <td></td> <td>3.00</td> <td>12.60</td> <td>11.07</td> <td>16.24</td>			471		3.00	12.60	11.07	16.24		
j Finance Cests 16.43 0.01 - 16.49 - 0.02 j Other Expenses 102.43 100.75 25.77 133.53 61.55 113. Total Expenses 102.43 100.75 25.77 133.63 61.55 113. Total Expenses 102.43 100.75 25.77 105.45 99.53 444. Exceptional items -			4.71	5.55	5.55	12.09	11.97	10.54		
g) Other Expenses 80.29 675 21.78 133.53 61.53 11.7 Total Expenses 10.43 100.75 52.77 160.77 400.37 455. 3 Net Profit (Loss) for the period (before tax, (after exceptional and extraordinary items) (1 - 2) (13.10) 22.61 (25.77) (15.45) 99.63 444. Exceptional items -			16.43	0.01	-	16.40	-	0.01		
Total Expenses 101.45 1075 2577 167.271 400.27 465. Net Profit (Loss) for the period (before tax, exceptional and extraordinary items) (3+4+5) (13.10) 22.61 (25.77) (15.45) 99.23 446. Exceptional items - </td <td></td> <td></td> <td></td> <td></td> <td>21.78</td> <td></td> <td>61.62</td> <td></td>					21.78		61.62			
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4 Exceptional items -										
6 Net Profit/(Loss) for the period before tax (after exceptional & extraordinary items) (3+4+5) (13.10) 22.61 (25.77) (15.45) 99.53 444. 7 Tax expenses a) Current Tax - <t< td=""><td></td><td></td><td></td><td>-</td><td>(20.11)</td><td>(13.43)</td><td>33.33</td><td>44./3</td></t<>				-	(20.11)	(13.43)	33.33	44./3		
Tax expenses i <t< td=""><td>5</td><td>Extraordinary items</td><td></td><td></td><td></td><td></td><td>_</td><td>-</td></t<>	5	Extraordinary items					_	-		
Tax expenses i <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2003</td></t<>								2003		
a) Current Tax b) Deferred Tax Total Tax Expense Aret Profit/ (Loss) for the period after tax (6-7) Net Profit/ (Loss) for the total share-policity of Promoter & Promoter group) S1.03 S1.03 S1.04 S2.04 (S2.04) S	0	iver riono (Loss) for the period before tax (after exceptional & extraordinary items) (3+4+5)	(13.10)	22.61	(25.77)	(15.45)	99.53	44.79		
a) Current Tax b) Deferred Tax Total Tax Expense 3. Net Frontif (Loss) for the period after tax (6-7) 4. Total Tax Expense 4. Total Comprehensive Income (Loss) 7. Total	7	Tax expenses								
b) Deferred Tax Trotal Tax Expense 		a) Current Tax								
Total Tax Expense -							-			
Offer Comprehensive Income 1 20.000 10000 100000 100000 10000 1000			-							
Offer Comprehensive Income 1 20.000 10000 100000 100000 10000 1000			(13.10)	22.61	(25.77)	(15.45)	99 53	44.79		
0 Total Comprehensive income/(Loss) (13.10) 22.61 (25.77) (15.45) 99.53 444 1 Paid up Equity Share Capital (face Value Rs. 10 per Equity Share) (13.10) 22.61 (25.77) (15.45) 99.53 444 2 Basic (0.03) 0.05 (0.06) (0.04) 0.24 0.0 3) Diluted (0.03) 0.05 (0.06) (0.04) 0.24 0.0 4) Diluted (0.03) 0.05 (0.06) (0.04) 0.24 0.0 9) Diluted (0.03) 0.05 (0.06) (0.04) 0.24 0.0 9) Patic Shareholding 1.67,87,345 <td></td> <td></td> <td></td> <td></td> <td>(40117)</td> <td></td> <td></td> <td>(0.20</td>					(40117)			(0.20		
1 Paid up Equity Share Capital (face Value Rs. 10 per Equity Share) 4.135.01 4.10 4.10 4.10<	10	Total Comprehensive income/ (Loss)	(13.10)	22.61	(25.77)		99.53	44.99		
2 Earnings per Share a) Basic (0.03) 0.05 (0.04) 0.24 0.1 b) Diluted (0.03) 0.05 (0.06) (0.04) 0.24 0.1 PABIC Shareholding (0.03) 0.05 (0.06) (0.04) 0.24 0.1 Public Shareholding 1,67,87,345										
b) Diluted (0.03) 0.05 (0.04) 0.24 0.7 PARTICULARS OF SHAREHOLDING (0.03) 0.05 (0.04) 0.24 0.7 Public Shareholding 1,67,87,345 1,62,715 34,62,715 34,62,715 34,62,715 34,62,715 34,62,715 34,62,715 34,62,715 34,62,715<	12	Earnings per Share						in contra		
b) Diluted (0.03) 0.05 (0.04) 0.24 0.3 A PARTICULARS OF SHAREHOLDING (0.03) 0.05 (0.04) 0.24 0.3 Public Shareholding 1.67,87,345 1.6		a) Basic	(0.03)	0.05	(0.06)	(0.04)	0.24	0.11		
A PARTICULARS OF SHAREHOLDING Public Shareholding - Number of Shares - Percentage of Shares (as a % of the total shareholding of Promoter & Promoter group) - Percentage of Shares (as a % of the total shareholding of Promoter & Promoter group) - Percentage of Shares (as a % of the total shareholding of Promoter & Promoter group) - Percentage of Shares (as a % of the total share capital of the Company) 51.03 52.00 59.00		b) Diluted						0.11		
- Number of Shares 1,67,87,345 1,67,87,34	A	PARTICULARS OF SHAREHOLDING								
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- Percentage of Shareholding 40.60 40.60 40.60 40.60 40.60 40.60 40.60 a) Pfedged / encumbered 2,11,00,000	1		1,67,87,345	1,67,87,345	1,67,87,345	1,67,87,345	1,67,87,345	1,67,87,345		
a) Pledged / encumbered 2,11,00,000 2,11,	- 1		40.60	40.60	40.60	40.60	40.60	40.60		
- Number of shares 2,11,00,000 2,11,00,00	- 1	Promoters and Promoter group shareholding								
- Percentage of Shares (as a % of the total shareholding of Promoter & Promoter group) B15,90 B17,90,000										
- Percentage of Shares (as a % of the total share capital of the Company) 51.03			2,11,00,000	2,11,00,000	2,11,00,000	2,11,00,000	2,11,00,000	2,11,00,000		
b) Non encumbered 34,62,715 34,62,7			85.90	85.90	85,90	85.90	85.90	85.90		
- Number of shares 34,62,715 34,62,	- 1		51.03	51.03	51.03	51.03	51.03	51.03		
- Percentage of Shares (as a % of the total shareholding of Promoter & Promoter group) 14.10 14										
- Percentage of Shares (as a % of the total share capital of the Company) 59.40			34,62,715	34,62,715	34,62,715	34,62,715	34,62,715	34,62,715		
Investor Complaints: Pending at the beginning of the quarter Nil: Received during the quarter - Nil, disposed during the quarter - Nil, remaining at the end of the quarter - Nil Notes: The above results were reviewed at the Audit Committee and aproved by the Board of Dirctors of the company at its meeging held on Januar 27, 2025. The auditors have express a qualified opinion. These unaudited standalone results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ar other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015. In accordar with the requirements of Section of 133 of the Companies Act, 2013, these financial results have been prepared in accordance with the relevant rules issues thre under and other accounting principles generally accepted in India. The suspension of Trading in equity shares of the company was revoked by BSE Ltd w.e.f.26th November, 2024 vide their Notice No. 20241118-18 dated 18th November, 2024. Though the copany's current liabilities exceeded by its net realisable current assets by Rs. 37.56 crores, the company has settle all outstanding dues to major lenders, the company is the process of identifying new Projects/ Proposals. Considering these and financial commitment of the promoter group, the management has prepared the financial statements applying the "Goig" assumption. The company has a unconfirmed balace of outstanding trade payables amounting Rs. 31.98 lacs. Pending confirmation on adjustments have been carried out to the carrying values a the balances as per books of account have been adopted. In the opinion of the Mangement, the amount stated in the Balance Sheet is fully payale. Previous year's/ period's figures have been regrouped / rearranged wherever necessary to conform to current year's / period's classificatiob / reporting					14.10	14.10	14.10	14.10		
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Place: Chennai Date : January 27, 2025

M Narayanamurthi Managing Director DIN: 00332455



M/S. R. SUNDARARAJAN & ASSOCIATES CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

THE BOARD OF DIRECTORS OF M/s. PREMIER ENERGY AND INFRASTRUCTURE LIMITED

- We have reviewed the accompanying statement of financial results of M/s Premier Energy and Infrastructure Limited ("the company") for the quarter ended 31st December 2024 and the year to date results for the period from April 1, 2024 to December 31,2024 (including the period from April 1, 2024 to June 30, 2024 reviewed by predecessor statutory auditors vide their "Independent Auditor's review report on of Interim financial results dated August 14, 2024 which we have relied upon) (the "Financial Results") which are included in the accompanying Statement of Unaudited Financial results for the Quarter and the Nine months ended December 31, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").
- 2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company



Page 1 of 3

personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Basis of Qualified Conclusion:

- a. As stated in Note no. 5 to the accompanying statement, the Company had an unconfirmed/un-reconciled balances of outstanding trade payables of Rs.31,97,892/- and same are over 48 months, the provisioning/write off of such bad debts and write back of liabilities could not be ascertained. Due to unavailability of sufficient appropriate audit evidence to corroborate management's assessment of recoverability of the above said amounts and as these are outstanding for more than 48 months, we are unable to comment on the recoverability of the same.
- b. We draw attention to the following matters:
 - As stated in Note no. 3 of the Standalone Financial Results, the suspension in trading of equity shares has been revoked wef 26th November 2024 vide their Notice number 20241118-18
 - (ii) We draw attention to Note no. 4 of the standalone financial results, which indicates that the company has accumulated losses and no active business operations in the recent past. These conditions indicate that a material uncertainty exists, that may cast a significant doubt on the company's ability as going concern. However, the Ind AS financial statements of the Company have been prepared on a going concern basis for the reasons stated in the said note. Our conclusion is not modified in respect of the above matters.

5. Qualified Conclusion:

Based on our review conducted, except for the possible effects of the matter described in para 4 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in IND AS 34, prescribed under section 133 of the Act, and as per the presentation requirements of the SEBI Circulars, and other accounting principles generally accepted in India, has



Page 2 of 3

M/s. R.SUNDARARAJAN & ASSOCIATES

not disclosed the information required to be disclosed, in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R Sundararajan & Associates Chartered Accountants F.R.No.0082828

CA Narasimma Raghavan R Managing Partner M.No.211700 UDIN: 25211700BMLNIY3075NJAN

January 27, 2025 Chennai – 600 045



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PREMIER ENERGY AND INFRASTRUCTURE LIMITED CIN: L45201TN1998PLC015521 Regd Office: Ground Floor, Tangy Apartments, 34 / 6 Dr P V Cherian Road, Egmore, Chennai 600 008 Phone No. 044 - 28270041 email id: premierinfra@gmail.com

State at of Consolidated Unaudited Fi neial Besults for the Quart nded 31st December 2024

		1	Quarter ended			o date	equity share data Previous Year	
S No	Particulars	31.12.24		71 13 37	00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
5 140	raticulars	Unaudited	30.09.24	31.12.23	31.12.24	31.12.23	31,03,24	
-		Unadantea	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations							
	a) Net Sales / Income from Operations			-	-	498.00	498.0	
	b) Other Income	88.33	33,36	-	. 147.26	1.80	3.3	
	Total Income from Operations (net)	88.33	33.36	-	147.26	499,80	501.3	
2	Expenses							
	a) Cost of materials consumed	− 0			-	326,77	326,	
	 b) Purchase of Stock-in-trade c) Changes in inventories of finished goods, WIP and Stock in trade 		÷				3	
	d) Employee benefit expense	13.96	14.04	- 11.37	39.06	33.45	44.4	
	e) Depreciation and amortization expense	-	-	-	-	-	-	
	f) Finance Costs	16,44	0.01	0.01	16.58	4.61	9.	
	g) Other Expenses	83.35	11.89	24.51	144.24	69.85	152.9	
	Total Expenses	113.75	25.94	35.89	199.88	434.68	534,0	
3	Net Profit/ (Loss) for the period (before tax, exceptional and extraordinary items) (1 - 2)	(25.42)	7.42	(35.89)	(52.62)	65.12	(32.7	
4	Exceptional items	-) •				
5	Extraordinary items	-	-	-	(70 (0))			
6 7	Net Profit/ (Loss) for the period before tax (after exceptional & extraordinary items) (3+4+5)	(25.42)	7.42	(35.89)	• (52.62)	65.12	(32.7	
1	Tax expenses a) Current Tax	-		_		-	6.5	
	b) Deferred Tax				-		-	
	Total Tax Expense					-	6,5	
8	Net Profit/ (Loss) for the period after tax (6-7)	(25.42)	7.42	(35.89)	(52.62)	65,12	(39,3	
9	Other Comprehensive Income				-		(0.2	
10	Total Comprehensive income/ (Loss)	(25.42)	7.42	(35.89)	(52.62)	65.12	(39.1	
11	Paid up Equity Share Capital (face Value Rs. 10 per Equity Share)	4,135.01	4,135.01	4,135.01	4,135.01	4,135.01	4,135.0	
12	Earnings per Share							
	a) Basic	(0.06)	0.02	(0.09)	(0.13)	0.16	(0.0	
	b) Diluted	(0.06)	0.02	(0,09)	(0.13)	0.16	(0.0	
A	PARTICULARS OF SHAREHOLDING							
	Public Shareholding - Number of Shares	1,67,87,345	1,67,87,345	1,67,87,345	1,67,87,345	1,67,87,345	1,67,87,3	
	- Percentage of Shareholding	40.60	40.60	40.60	40.60	40.60	40.0	
	Promoters and Promoter group shareholding	40.00	40.00	40.00	40.00	40.00		
	a) Piedged / encumbered							
	- Number of shares	2,11,00,000	2,11,00,000	2,11,00,000	2,11,00,000	2,11,00,000	2,11,00,0	
	- Percentage of Shares (as a % of the total shareholding of Promoter & Promoter group)	85.90	85.90	85.90	85.90	85,90	85.9	
2	- Percentage of Shares (as a % of the total share capital of the Company)	51.03	51.03	51.03	51.03	51,03	51,0	
	b) Non encumbered							
	- Number of shares	34,62,715	34,62,715	34,62,715	34,62,715	34,62,715		
	- Percentage of Shares (as a % of the total shareholding of Promoter & Promoter group)	14.10	14.10	14.10 59.40	14.10 59.40	14.10	14.1	
	 Percentage of Shares (as a % of the total share capital of the Company) Investor Complaints: Pending at the beginning of the quarter Nil: Received during the quarter - N 	59.40	59.40			59.40	59.4	
	nivesior Companies: rending at the ocganing of the quarter way. Received during the quarter - w	n, disposed dari	ng me quarter	- Ivii, remainin	ng at the chu t	n the quarter	- 1411	
1	The above results were reviewed at the Audit Committee and aproved by the Board of Dirctors	of the company	at its meeting	nel no blad r	uar 27, 2025	The auditor	s have expres	
	qualified opinion.	or the company	at its inceging	,	·.	1110 4441101	s mare express	
							s Act. 2013 ar	
2	These unaudited consolddated results have been prepared in accordance with Indian Accounting	g Standards ('Ir	d AS') prescri	bed under See	ction 133 of th	he Companie		
2	osther accounting principles generally accepted in India and in terms of Regulation 33 of the SH	BI (Listing Ob	igaions and Di	sclosure Requ	irement) Regi	ulations, 2015	5. In accordan	
2	osther accounting principles generally accepted in India and in terms of Regulation 33 of the Si with the requirements of Section of 133 of the Companies Act, 2013, these financial results hve bee	BI (Listing Ob n prepared in a	igaions and Di ccordance with	sclosure Requ the recognitio	irement) Region and measur	ulations, 2015	5. In accordan	
	osther accounting principles generally accepted in India and in terms of Regulation 33 of the SI with the requirements of Section of 133 of the Companies Act, 2013, these financial results hve bee Ind AS 34, Interim financial reporting, read with the relevant rules issues thre under and other acc	CBI (Listing Ob n prepared in a ounting princip	igaions and Di ccordance with es generally ac	sclosure Requ the recognitio cepted in Indi	irement) Region and measur a.	ulations, 2015 rement princi	5. In accordar ples laid down	
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

TO THE BOARD OF DIRECTORS OF

M/s. PREMIER ENERGY AND INFRASTRUCTURE LIMITED

- We have reviewed the accompanying statement of consolidated financial results of Premier Energy and Infrastructure Limited ("the Parent") and its subsidiaries (the Parent Company and its subsidiary together referred to as the "the Group") for the quarter ended 31st December 2024 and the year to date results for the period from April 1, 2024 to December 31, 2024 (including the period from April 1, 2024 to June 30, 2024 reviewed by predecessor statutory auditors vide their "Independent Auditor's review report on of Interim financial results dated August 14, 2024 which we have relied upon) (the "Financial Results") which are included in the accompanying Statement of Unaudited Consolidated Financial results for the Quarter and Nine months ended December 31, 2024 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").
- 2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform



Page 1 of 3

the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

 The Statement includes the results of the following entities: Premier Energy Investments Limited - Parent Company RCI Power Limited - Subsidiary Company RCI Power (AP) Limited - Subsidiary Company

5. Basis of Qualified Conclusion:

- a. As stated in Note no. 5 to the accompanying statement, the Company had a unconfirmed/un-reconciled balances of outstanding trade payables of Rs. 31,97,892 and same are over 48 months, the provisioning/writeoff of such bad debts and write back of liabilities could not be ascertained. Due to unavailability of sufficient appropriate audit evidence to corroborate management's assessment of recoverability of the above said amounts and as these are outstanding for more than 48 months, we are unable to comment on the recoverability of the same.
- b. We draw attention to the following matters
 - As stated in Note no. 3 of the Standalone Financial Results, the suspension in trading of equity shares has been revoked wef 26th November 2024 vide their Notice number 20241118-18
 - (ii) We draw attention to Note no. 4 of the consolidated financial results, which indicates that the company has accumulated losses and no active business operations in the recent past. These conditions indicate that a material uncertainty exists that may cast a significant doubt on the company's ability as going concern. However, the Ind AS financial statements of the Company have been prepared on a going concern basis for the reasons stated in the said note.
 - (iii) We draw attention to Note no. 6 of the consolidated financial results, which indicates that the subsidiary companies have not recognized rental income for the reasons stated in the note.



c. We did not review the interim financial results and other financial information of all the subsidiaries included in the Statement, whose financial information reflects total net loss of Rs 37.17 lakhs as at 3st December 2024. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

6. Qualified Conclusion

Based on our review conducted as stated above, expect for the effect of matters as mentioned in para 5, nothing has come to our attention that causes us to believe that the accompanying Financial Results, prepared in all material aspects in accordance with the applicable Indian Accounting Standards prescribed under section 133 pf the Companies Act, 2013 and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for R Sundararajan & Associates Chartered Accountants F.R.No.0082828

CĂ Narasimma Raghavan R Managing Partner M.No.211700 UDIN: 25211700 BMLNIZ 3057



January 27, 2025 Chennai - 600 045 Premier Energy

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC: Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

S. No.	Particulars		INR
1	Loans / revolving facilities like cash credit from banks / financial institutions		
А	Total amount outstanding as on date	0	
В	Of the total amount outstanding, amount of default as on date	0	
2	Unlisted debt securities i.e. NCDs and NCRPS		
А	Total amount outstanding as on date	0	
В	Of the total amount outstanding, amount of default as on date	0	
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0	

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): Not Applicable